

Iowa Community Colleges Fiscal Year 2008 Certified Budgets

May 2007

Iowa Department of Education
Division of Community Colleges and Workforce Preparation
Bureau of Community Colleges and Career and Technical Education

State of Iowa

DEPARTMENT OF EDUCATION

Grimes State Office Building Des Moines, Iowa 50319-0146

STATE BOARD OF EDUCATION

Gene E. Vincent, Carroll, President Rosie Hussey, Clear Lake, Vice President Jackie Dout, Pella Charles C. Edwards, Jr., Des Moines Sister Jude Fitzpatrick, West Des Moines Brian Gentry, Des Moines John Jessen, (Student Member), Des Moines Wayne Kobberdahl, Council Bluffs Mary Jean Montgomery, Spencer Max Phillips, Woodward

ADMINISTRATION

Judy A. Jeffrey, Director and Executive Officer of the State Board of Education Gail Sullivan, Chief of Staff

DIVISION OF COMMUNITY COLLEGES AND WORKFORCE PREPARATION BUREAU OF COMMUNITY COLLEGES AND CAREER AND TECHNICAL EDUCATION

Janice Nahra Friedel, Ph.D., Division Administrator

Roger Utman, Ph.D., Bureau Chief

Shawn Limback, CPA, Consultant

It is the policy of the Iowa Department of Education not to discriminate on the basis of race, color, national origin, gender, disability, religion, creed, age or marital status in its programs or employment practices. If you have questions or grievances related to this policy, please contact the Legal Consultant, Department of Education, Grimes State Office Building, Des Moines, Iowa 50319-0146, 515/281-5295.

TABLE OF CONTENTS

INTRODUCTION	1-3
EXECUTIVE SUMMARY AND RECOMMENDATION	4
SECTION A: BUDGET ESTIMATE SUMMARY	5
Table 1 – Budget Estimate Summary by Area	5-20
Table 2 – Budget Estimate Summary – Statewide Totals	21-22
SECTION B: COLLEGE NARRATIVES	23-44
APPENDIX A: GLOSSARY OF TERMS	45-48

ACKNOWLEDGMENTS

The staff and administration of the Division of Community Colleges and Workforce Preparation wish to acknowledge and thank the fifteen community college presidents and their staff for their assistance in developing this report. The figures noted in this report were obtained from each of the fifteen community colleges.



Purpose of the Report

The Department of Education, Division of Community Colleges and Workforce Preparation staff annually prepares a **Community College Certified Budget Report**. This report provides information to assist the State Board of Education members in their role as outlined in 260C.17, as follows:

"The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the community college. The board shall further designate the amounts, which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached to it. Any unapproved budget shall be resubmitted to the state board for final approval."

To meet the lowa Code, this report on each community college's projected budget must be reviewed and approved by the State Board on or prior to June 1 of each year. At the time the information for this report is requested from lowa's 15 Community Colleges, state general aid appropriations, tuition revenues, and employee salaries are not finalized for the next fiscal year. Only budget estimates can be provided. Community college staff demonstrated their best attempts at preparing the following budget estimates for next year.

Overview and Explanation of Budget Process

Each community college budget included in this report is the published budget approved by the college's local board. This budget is used for determining tax levies. To prepare this budget, college staff must estimate revenues and expenditures for Fiscal Year 2008.

According to Chapter 24 of the Code of Iowa, the local approved community college budget must be filed with their controlling county
auditor (the controlling county auditor is usually the auditor in the most populated county in the merged are i.e., Linn County for
Kirkwood Community College), and published in newspapers with a notice of a public hearing. The notice of the public hearing needs to
be published at least 10 days prior to the hearing. The budgets must be sent to the controlling county auditor no later than March 15 of
each year on the forms prescribed by the state appeal board in the Department of Management.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), the Restricted General Fund (Fund 2), the Plant Fund (Fund 7), and the Bond and Interest Fund (Fund 7). Table 1 includes the estimated budget by college for Fiscal Year 2008 of Fund 1, Fund 2, and Fund 7. State totals are listed in Table 2. For comparative purposes, the Fiscal Year 2007 re-estimated budget and the Fiscal Year 2006 actual revenue and expenditures for Fund 1, Fund 2, and Fund 7 are included.

Unrestricted General Fund (Fund 1)

The Unrestricted General Fund (Fund 1) is available for any legally authorized purpose and is, therefore, used to account for all revenues and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly related with the operation and support of the educational program of the college with the only restrictions being those imposed by the budget. Community colleges have primarily six sources of revenue available for general fund activities. These include:

- 1. State General Aid
- 2. Tuition and Fees
- 3. Local Support (Property Tax Levies)
- 4. Federal Aid
- 5. Sales and Service
- 6. Other Income (such as interest)

Restricted General Fund (Fund 2)

The Restricted General Fund (Fund 2) is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use. Some examples are: Tort Liability, Unemployment Compensation, Direct Federal Grants, and Chapter 260E (Industrial New Jobs Training), Chapter 260F Jobs Training, and 260G Accelerated Career Education Program.

Plant Fund (Fund 7) and Bond and Interest Fund (Fund 7)

The Plant Funds (Fund 7) are used to account for resources that are available for the purchase and operation of physical facilities. Plant funds are generated from the local .2025 levies.

The Bond and Interest Fund (Fund 7) is used to account for resources that are available for the payment of interest on bonds and retirement of bonds issued.

Published Budgets

The "published budgets" (or "certified budgets") contain the "best" estimate of revenues and expenditures, many of which are unknown at the time of the budget development. Specifically, State General Aid, Tuition and Fees, and Salary/Benefits remain undetermined.

In public fund accounting, budgets are balanced, i.e., current revenues are equal to current expenditures. If at the end of the year, revenues exceed expenditures, a fund balance surplus will occur for that year. Conversely, when expenditures are greater than revenues, a fund balance deficit will occur for that year. Over the years, it has been common practice for colleges to gradually accumulate the fund balance up to some targeted amount that is a cushion to unforeseen future drops in revenues or increases in one-time expenditures.

Table 1 depicts trends in revenues and expenditures for the General Funds (Fund 1 & Fund 2), Plant Fund (Fund 7) and Bond and Interest Fund (Fund 7) for each community college. The budgeted financial information of Fiscal Year 2008, re-estimated Fiscal Year 2007, and the actual revenue and expenditures for Fiscal Year 2006 are provided for a more accurate view of each institution's budget and a history of the revenues and expenditures. **Column A** in Tables 1 and 2 indicates the budgets for Fund 1 (Unrestricted) and Fund 2 (Restricted). **Column B** in Tables 1 and 2 indicates the Plant Fund Budget (Fund 7). **Column C** in Tables 1 and 2 indicates the Bond and Interest Fund Budget (Fund 7 - General Obligation Bonds). **Column D** in Tables 1 and 2 indicates the sum of Columns A, B, and C. **Column E** in Tables 1 and 2 indicates the Fiscal Year 2007 re-estimated certified (published) budget, after revenues and expenditures have been clarified. **Column F** in Tables 1 and 2 indicates the Fiscal Year 2006 actual data. **The beginning and ending fund balances for each fund are indicated for each community college.**

It should be noted that Hawkeye Community College included fixed assets (which includes land; buildings and fixed equipment; other structures and improvements; furniture, machinery, and equipment) in their beginning and ending fund balance. For the Plant Funds FY 2008 Budget fixed assets totaled \$48,008,255 in the ending fund balance.

Table 2 summarizes the individual community college data into statewide totals.

The following section provides the Fiscal Year 2008 budget for each community college as submitted in the public hearings and to the county auditors for the certification process and is as provided to the Department of Education by the 15 lowa Community Colleges. It is important to remember that this document includes more data than Fund 1 (Unrestricted General Fund), which is normally used in other published documents. It also includes Fund 2 (Restricted General Fund) and Fund 7 (Plant Fund and Bond and Interest Fund).

EXECUTIVE SUMMARY

The Certified Budget is prepared annually by each community college. Each college has specific steps that it follows in order to prepare the Certified Budget and to submit it to the controlling county auditor by March 15 of each year. In January, the valuation reports are available from the county auditors to use as a basis for tax revenue estimates. In preparing the Certified Budget, historical year numbers are verified, current year numbers are re-estimated, and the next fiscal year numbers are estimated. Once the Certified Budget is prepared it is filed with the community college board. After filing with the community college board, a public hearing is set. The date for the public hearing must be published no sooner than 20 days before the hearing and no later than 10 days before the hearing. At that public hearing, any comments from the public are heard and the board votes to accept the budget. If adopted by the board, the budget is filed with the control county auditor.

To prepare the Certified Budget Report for the State Board of Education, each college sends in its certified budget to the financial consultant of the Bureau of Community Colleges and Career and Technical Education. Each College's Certified Budget is included separately in the report and data from all fifteen community colleges are combined to form a statewide total table. Each college is also asked to prepare and submit a narrative in which they answer specific questions. For the Fiscal Year 2008 Certified Budget Report, the colleges were asked to describe steps they've taken on becoming more energy efficient, what their current and future infrastructure needs are, and to describe their ability or inability to keep current with technology. Each college's response is included in **Section B: College Narratives**.

RECOMMENDATION

In accordance with the Code of Iowa, Chapter 24.17, the 15 community colleges have published their local board approved Fiscal Year 2008 budgets and have met the March 15th deadline to report budgets to the control county auditor of their merged area. In accordance with the Code of Iowa, Chapter 260C.17, the community colleges request the State Board of Education's approval of their individual budgets. The Department of Education, Division of Community Colleges and Workforce Preparation recommends this approval by the State Board.

SECTION A: BUDGET ESTIMATE SUMMARY

TABLE 1 - BUDGET ESTIMATE SUMMARY BY COLLEGE

Table 1
Area 1 – Northeast Iowa Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$3,019,182	\$1,490,418	\$0	\$4,509,600	\$4,439,899	\$4,330,029
Utility Replacement Tax	\$119,354	\$52,761	\$0	\$172,115	\$169,741	\$107,841
Student Fees	\$1,021,563	\$0	\$0	\$1,021,563	\$1,021,563	\$946,892
Tuition	\$11,762,490	\$0	\$0	\$11,762,490	\$11,282,490	\$10,740,648
State Aid	\$8,460,653	\$366,000	\$0	\$8,826,653	\$7,786,416	\$7,237,044
Other State Aid	\$1,003,303	\$0	\$0	\$1,003,303	\$1,834,046	\$1,483,465
Federal Aid	\$1,489,095	\$0	\$0	\$1,489,095	\$1,589,095	\$2,375,958
Sales-Service	\$32,699	\$0	\$0	\$32,699	\$136,699	\$8,472
Other	\$11,488,162	\$96,000	\$0	\$11,584,162	\$11,613,317	\$4,204,826
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$38,396,501	\$2,005,179	\$0	\$40,401,680	\$39,873,266	\$31,435,175
Expenditures:						
Liberal Arts and Sciences	\$4,831,898	\$0	\$0	\$4,831,898	\$4,595,328	\$4,564,584
Vocational and Technical	\$8,712,594	\$0	\$0	\$8,712,594	\$7,631,370	\$8,695,894
Adult Education	\$2,487,348	\$0	\$0	\$2,487,348	\$2,365,567	\$2,585,855
Cooperative Programs/Services	\$6,265,274	\$0	\$0	\$6,265,274	\$6,178,846	\$5,255,735
Administration	\$794,656	\$0	\$0	\$794,656	\$755,749	\$750,693
Student Services	\$2,195,255	\$0	\$0	\$2,195,255	\$2,117,151	\$1,572,777
Learning Resources	\$423,600	\$0	\$0	\$423,600	\$402,860	\$751,187
Physical Plant	\$1,997,182	\$2,688,705	\$0	\$4,685,887	\$5,198,444	\$3,962,469
General Institution	\$10,688,695	\$0	\$0	\$10,688,695	\$10,372,141	\$3,367,872
Total Expenditures	\$38,396,501	\$2,688,705	\$0	\$41,085,206	\$39,617,456	\$31,507,066
Net Resources minus Expenditures	\$0	(\$683,526)	\$0	(\$683,526)	\$255,810	(\$71,891)
Beginning Fund Balance	\$2,765,457	(\$1,047,129)	\$0	\$1,718,328	\$1,462,518	\$1,534,409
Ending Fund Balance	\$2,765,457	(\$1,730,655)	\$0	\$1,034,802	\$1,718,328	\$1,462,518

Table 1
Area 2 – North Iowa Area Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
		,	,	Total of	,	` ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$2,230,773	\$1,010,111	\$0	\$3,240,884	\$2,967,059	\$2,810,438
Utility Replacement Tax	\$88,132	\$39,889	\$0	\$128,021	\$0	\$0
Student Fees	\$646,092	\$0	\$0	\$646,092	\$621,242	\$578,534
Tuition	\$8,235,229	\$0	\$0	\$8,235,229	\$7,822,336	\$7,792,527
State Aid	\$9,196,545	\$0	\$0	\$9,196,545	\$8,746,545	\$8,827,302
Other State Aid	\$566,050	\$475,400	\$0	\$1,041,450	\$678,450	\$511,594
Federal Aid	\$3,053,923	\$0	\$0	\$3,053,923	\$2,703,923	\$1,889,051
Sales-Service	\$432,131	\$0	\$0	\$432,131	\$410,922	\$364,706
Other	\$5,364,282	\$800,000	\$0	\$6,164,282	\$5,418,282	\$4,681,305
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$29,813,157	\$2,325,400	\$0	\$32,138,557	\$29,368,759	\$27,455,457
Expenditures:						
Liberal Arts and Sciences	\$6,686,155	\$0	\$0	\$6,686,155	\$6,291,576	\$5,588,991
Vocational and Technical	\$3,567,469	\$0	\$0	\$3,567,469	\$3,416,314	\$3,267,665
Adult Education	\$4,858,741	\$0	\$0	\$4,858,741	\$4,782,134	\$4,509,332
Cooperative Programs/Services	\$4,446,200	\$0	\$0	\$4,446,200	\$3,644,000	\$2,680,220
Administration	\$976,715	\$0	\$0	\$976,715	\$998,300	\$1,407,398
Student Services	\$3,395,017	\$0	\$0	\$3,395,017	\$2,800,789	\$3,078,987
Learning Resources	\$586,331	\$0	\$0	\$586,331	\$558,410	\$540,632
Physical Plant	\$2,346,259	\$6,386,000	\$0	\$8,732,259	\$4,543,177	\$4,500,594
General Institution	\$2,956,213	\$0	\$0	\$2,956,213	\$2,815,628	\$1,680,642
Total Expenditures	\$29,819,100	\$6,386,000	\$0	\$36,205,100	\$29,850,328	\$27,254,461
Net Resources minus Expenditures	(\$5,943)	(\$4,060,600)	\$0	(\$4,066,543)	(\$481,569)	\$200,996
Beginning Fund Balance	\$4,255,015	\$4,085,079	\$0	\$8,340,094	\$8,821,663	\$8,620,667
Ending Fund Balance	\$4,249,072	\$24,479	\$0	\$4,273,551	\$8,340,094	\$8,821,663

Table 1
Area 3 – Iowa Lakes Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$2,040,923	\$773,063	\$0	\$2,813,986	\$3,138,088	\$2,645,455
Utility Replacement Tax	\$50,221	\$19,037	\$0	\$69,258	\$78,297	\$70,608
Student Fees	\$710,000	\$0	\$0	\$710,000	\$681,000	\$600,512
Tuition	\$8,350,000	\$0	\$0	\$8,350,000	\$8,025,000	\$7,559,761
State Aid	\$8,500,000	\$0	\$0	\$8,500,000	\$8,076,100	\$7,676,466
Other State Aid	\$1,600,000	\$100,000	\$0	\$1,700,000	\$1,776,000	\$915,265
Federal Aid	\$4,800,000	\$0	\$0	\$4,800,000	\$3,330,000	\$2,607,085
Sales-Service	\$1,700,000	\$0	\$0	\$1,700,000	\$213,646	\$146,033
Other	\$4,500,000	\$2,750,000	\$0	\$7,250,000	\$4,710,000	\$5,092,357
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$32,251,144	\$3,642,100	\$0	\$35,893,244	\$30,028,131	\$27,313,542
Expenditures:						
Liberal Arts and Sciences	\$7,157,044	\$0	\$0	\$7,157,044	\$6,386,608	\$5,893,736
Vocational and Technical	\$6,790,000	\$0	\$0	\$6,790,000	\$6,180,440	\$5,134,071
Adult Education	\$2,000,000	\$0	\$0	\$2,000,000	\$1,370,685	\$1,156,868
Cooperative Programs/Services	\$3,600,000	\$0	\$0	\$3,600,000	\$2,571,468	\$2,610,759
Administration	\$1,200,000	\$0	\$0	\$1,200,000	\$954,761	\$917,236
Student Services	\$2,100,000	\$0	\$0	\$2,100,000	\$1,917,754	\$1,659,736
Learning Resources	\$1,530,000	\$0	\$0	\$1,530,000	\$1,302,987	\$1,066,980
Physical Plant	\$2,000,000	\$3,700,000	\$0	\$5,700,000	\$3,961,350	\$3,418,646
General Institution	\$5,927,100	\$0	\$0	\$5,927,100	\$5,680,839	\$5,403,460
Total Expenditures	\$32,304,144	\$3,700,000	\$0	\$36,004,144	\$30,326,892	\$27,261,492
Net Resources minus Expenditures	(\$53,000)	(\$57,900)	\$0	(\$110,900)	(\$298,761)	\$52,050
Beginning Fund Balance	\$2,751,253	\$120,232	\$0	\$2,871,485	\$3,170,246	\$3,118,196
Ending Fund Balance	\$2,698,253	\$62,332	\$0	\$2,760,585	\$2,871,485	\$3,170,246

Table 1
Area 4 – Northwest Iowa Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$1,166,942	\$513,445	\$0	\$1,680,387	\$1,593,405	\$1,347,080
Utility Replacement Tax	\$33,654	\$14,810	\$0	\$48,464	\$45,975	\$38,447
Student Fees	\$413,500	\$0	\$0	\$413,500	\$413,500	\$358,717
Tuition	\$3,396,635	\$0	\$0	\$3,396,635	\$3,284,073	\$3,321,804
State Aid	\$4,003,072	\$0	\$0	\$4,003,072	\$3,965,756	\$3,764,072
Other State Aid	\$301,000	\$416,000	\$0	\$717,000	\$483,195	\$709,426
Federal Aid	\$1,250,000	\$0	\$0	\$1,250,000	\$1,054,759	\$628,256
Sales-Service	\$16,224	\$0	\$0	\$16,224	\$15,000	\$16,847
Other	\$2,500,000	\$0	\$0	\$2,500,000	\$2,762,208	\$2,916,481
Proceeds from Certificates	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0
Total Resources	\$14,581,027	\$944,255	\$0	\$15,525,282	\$13,617,871	\$13,101,130
Expenditures:						
Liberal Arts and Sciences	\$996,337	\$0	\$0	\$996,337	\$912,178	\$931,718
Vocational and Technical	\$3,948,553	\$0	\$0	\$3,948,553	\$3,663,677	\$3,508,006
Adult Education	\$795,607	\$0	\$0	\$795,607	\$730,120	\$701,671
Cooperative Programs/Services	\$2,659,042	\$0	\$0	\$2,659,042	\$2,000,000	\$12,380
Administration	\$878,248	\$0	\$0	\$878,248	\$900,122	\$2,286,088
Student Services	\$683,771	\$0	\$0	\$683,771	\$748,586	\$632,854
Learning Resources	\$266,144	\$0	\$0	\$266,144	\$228,885	\$220,069
Physical Plant	\$980,171	\$1,800,000	\$0	\$2,780,171	\$1,684,051	\$1,006,830
General Institution	\$3,145,369	\$0	\$0	\$3,145,369	\$2,750,252	\$2,484,154
Total Expenditures	\$14,353,243	\$1,800,000	\$0	\$16,153,243	\$13,617,871	\$11,783,770
Net Resources minus Expenditures	\$227,784	(\$855,745)	\$0	(\$627,961)	\$0	\$1,317,360
Beginning Fund Balance	\$1,057,002	\$3,042,973	\$0	\$4,099,975	\$4,099,975	\$2,782,615
Ending Fund Balance	\$1,284,786	\$2,187,228	\$0	\$3,472,014	\$4,099,975	\$4,099,975

Table 1
Area 5 – Iowa Central Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$2,396,998	\$1,028,700	\$0	\$3,425,698	\$3,409,233	\$4,162,891
Utility Replacement Tax	\$94,402	\$40,500	\$0	\$134,902	\$130,914	\$164,079
Student Fees	\$850,000	\$0	\$0	\$850,000	\$850,000	\$762,024
Tuition	\$13,048,000	\$0	\$0	\$13,048,000	\$12,440,000	\$11,410,902
State Aid	\$9,404,000	\$0	\$0	\$9,404,000	\$8,716,683	\$8,129,369
Other State Aid	\$1,402,000	\$910,000	\$0	\$2,312,000	\$2,286,600	\$1,970,248
Federal Aid	\$1,710,000	\$0	\$0	\$1,710,000	\$1,660,000	\$3,379,195
Sales-Service	\$1,175,000	\$180,000	\$0	\$1,355,000	\$1,355,000	\$1,909,624
Other	\$3,905,000	\$930,800	\$0	\$4,835,800	\$6,535,056	\$3,826,090
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$33,985,400	\$3,090,000	\$0	\$37,075,400	\$37,383,486	\$35,714,422
Expenditures:						
Liberal Arts and Sciences	\$5,457,800	\$0	\$0	\$5,457,800	\$5,107,800	\$4,633,285
Vocational and Technical	\$5,441,600	\$0	\$0	\$5,441,600	\$5,433,600	\$6,276,175
Adult Education	\$2,841,300	\$0	\$0	\$2,841,300	\$2,724,900	\$2,540,908
Cooperative Programs/Services	\$3,962,900	\$0	\$0	\$3,962,900	\$4,778,900	\$3,277,287
Administration	\$2,029,900	\$0	\$0	\$2,029,900	\$1,979,900	\$1,692,696
Student Services	\$3,238,300	\$0	\$0	\$3,238,300	\$3,088,300	\$2,986,789
Learning Resources	\$338,300	\$0	\$0	\$338,300	\$318,300	\$332,257
Physical Plant	\$3,492,000	\$3,090,000	\$0	\$6,582,000	\$6,729,000	\$5,742,096
General Institution	\$7,274,900	\$0	\$0	\$7,274,900	\$7,104,900	\$7,985,144
Total Expenditures	\$34,077,000	\$3,090,000	\$0	\$37,167,000	\$37,265,600	\$35,466,637
Net Resources minus Expenditures	(\$91,600)	\$0	\$0	(\$91,600)	\$117,886	\$247,785
Beginning Fund Balance	\$6,909,646	\$35,886	\$0	\$6,945,532	\$6,827,646	\$6,579,861
Ending Fund Balance	\$6,818,046	\$35,886	\$0	\$6,853,932	\$6,945,532	\$6,827,646

Table 1
Area 6 – Iowa Valley Community College District
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$3,434,531	\$653,044	\$2,578,762	\$6,666,337	\$3,761,944	\$2,839,414
Utility Replacement Tax	\$165,486	\$31,446	\$117,071	\$314,003	\$187,550	\$124,336
Student Fees	\$1,470,000	\$0	\$0	\$1,470,000	\$1,400,000	\$1,264,510
Tuition	\$8,708,342	\$0	\$0	\$8,708,342	\$8,293,659	\$7,869,038
State Aid	\$8,169,643	\$0	\$0	\$8,169,643	\$7,600,000	\$7,695,985
Other State Aid	\$574,350	\$775,000	\$0	\$1,349,350	\$1,280,332	\$100,211
Federal Aid	\$3,033,850	\$0	\$0	\$3,033,850	\$2,837,000	\$2,134,662
Sales-Service	\$266,500	\$0	\$0	\$266,500	\$230,000	\$234,833
Other	\$4,303,116	\$600,000	\$421,905	\$5,325,021	\$5,166,502	\$5,191,606
Proceeds from Certificates	\$2,100,000	\$15,000,000	\$0	\$17,100,000	\$22,000,000	\$665,000
Total Resources	\$32,225,818	\$17,059,490	\$3,117,738	\$52,403,046	\$52,756,987	\$28,119,595
Expenditures:						
Liberal Arts and Sciences	\$6,759,081	\$0	\$0	\$6,759,081	\$6,335,925	\$5,822,026
Vocational and Technical	\$3,712,315	\$0	\$0	\$3,712,315	\$3,536,700	\$2,847,861
Adult Education	\$5,399,560	\$0	\$0	\$5,399,560	\$5,234,000	\$4,599,542
Cooperative Programs/Services	\$4,123,418	\$0	\$0	\$4,123,418	\$4,071,811	\$3,009,385
Administration	\$2,931,959	\$0	\$0	\$2,931,959	\$2,546,350	\$3,990,756
Student Services	\$2,514,205	\$0	\$0	\$2,514,205	\$2,386,500	\$2,300,042
Learning Resources	\$581,040	\$0	\$0	\$581,040	\$538,000	\$500,042
Physical Plant	\$2,468,560	\$21,200,000	\$3,117,738	\$26,786,298	\$7,899,820	\$3,710,294
General Institution	\$2,773,560	\$0	\$0	\$2,773,560	\$2,580,000	\$2,393,803
Total Expenditures	\$31,263,698	\$21,200,000	\$3,117,738	\$55,581,436	\$35,129,106	\$29,173,751
Net Resources minus Expenditures	\$962,120	(\$4,140,510)	\$0	(\$3,178,390)	\$17,627,881	(\$1,054,156)
Beginning Fund Balance	\$3,864,279	\$16,328,086	\$0	\$20,192,365	\$2,564,484	\$3,618,640
Ending Fund Balance	\$4,826,399	\$12,187,576	\$0	\$17,013,975	\$20,192,365	\$2,564,484

Table 1
Area 7 – Hawkeye Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$1,698,794	\$1,273,671	\$2,386,748	\$5,359,213	\$6,566,490	\$6,386,153
Utility Replacement Tax	\$51,044	\$38,210	\$70,102	\$159,356	\$198,089	\$197,869
Student Fees	\$449,348	\$0	\$0	\$449,348	\$439,245	\$426,129
Tuition	\$13,342,725	\$0	\$0	\$13,342,725	\$12,782,725	\$12,655,076
State Aid	\$12,068,019	\$183,869	\$0	\$12,251,888	\$11,466,931	\$10,652,239
Other State Aid	\$696,891	\$0	\$0	\$696,891	\$300,217	\$786,891
Federal Aid	\$1,723,571	\$0	\$0	\$1,723,571	\$1,605,022	\$1,629,154
Sales-Service	\$26,563	\$0	\$0	\$26,563	\$24,148	\$23,377
Other	\$10,443,544	\$6,625,673	\$0	\$17,069,216	\$15,909,379	\$6,679,789
Proceeds from Certificates	\$5,000,000	\$0	\$0	\$5,000,000	\$11,100,000	\$2,720,000
Total Resources	\$45,500,499	\$8,121,423	\$2,456,850	\$56,078,771	\$60,392,246	\$42,156,677
Expenditures:						
Liberal Arts and Sciences	\$5,475,501	\$0	\$0	\$5,475,501	\$5,215,485	\$5,058,274
Vocational and Technical	\$8,786,089	\$0	\$0	\$8,786,089	\$8,927,296	\$8,015,571
Adult Education	\$3,729,354	\$0	\$0	\$3,729,354	\$3,837,511	\$3,141,529
Cooperative Programs/Services	\$14,424,620	\$0	\$0	\$14,424,620	\$11,498,397	\$5,711,684
Administration	\$1,913,252	\$0	\$0	\$1,913,252	\$1,777,236	\$2,198,548
Student Services	\$2,261,443	\$0	\$0	\$2,261,443	\$2,150,405	\$2,114,118
Learning Resources	\$915,830	\$0	\$0	\$915,830	\$1,153,514	\$777,156
Physical Plant	\$4,864,900	\$2,772,184	\$6,522,963	\$14,160,047	\$13,518,245	\$9,263,505
General Institution	\$4,351,766	\$1,465,792	\$0	\$5,817,558	\$6,012,492	\$6,315,711
Total Expenditures	\$46,722,755	\$4,237,976	\$6,522,963	\$57,483,694	\$54,090,581	\$42,596,096
Net Resources minus Expenditures	(\$1,222,256)	\$3,883,447	(\$4,066,113)	(\$1,404,923)	\$6,301,665	(\$439,419)
Beginning Fund Balance	\$15,996,385	\$47,699,983	\$4,066,113	\$67,762,481	\$61,460,816	\$61,900,235
Ending Fund Balance	\$14,774,129	\$51,583,430	\$0	\$66,357,558	\$67,762,481	\$61,460,816

Note: Beginning and Ending Fund Balances include fixed assets. Of the \$51,583,430 Ending Fund Balance in Column B (Plant Fund FY 2008 Budget) the fixed assets amounted to \$48,008,255. The ending fund balance of the plant funds excluding fixed assets equals \$3,575,175.

Table 1
Area 9 – Eastern Iowa Community College District
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$6,023,432	\$2,032,178	\$0	\$8,055,610	\$7,873,579	\$5,675,995
Utility Replacement Tax	\$274,317	\$92,539	\$0	\$366,856	\$372,360	\$0
Student Fees	\$695,485	\$ 0	\$0	\$695,485	\$695,485	\$775,964
Tuition	\$17,032,710	\$ 0	\$0	\$17,032,710	\$17,032,710	\$14,498,256
State Aid	\$15,189,269	\$0	\$0	\$15,189,269	\$13,964,269	\$13,505,682
Other State Aid	\$613,275	\$260,000	\$0	\$873,275	\$613,275	\$1,106,814
Federal Aid	\$3,438,041	\$ 0	\$0	\$3,438,041	\$3,416,863	\$2,226,362
Sales-Service	\$812,029	\$ 0	\$0	\$812,029	\$963,729	\$1,928,214
Other	\$8,440,493	\$151,700	\$0	\$8,592,193	\$8,440,493	\$10,084,241
Proceeds from Certificates	\$3,000,000	\$0	\$0	\$3,000,000	\$3,000,000	\$0
Total Resources	\$55,519,051	\$2,536,417	\$0	\$58,055,468	\$56,372,763	\$49,801,528
Expenditures:						
Liberal Arts and Sciences	\$9,962,028	\$ 0	\$0	\$9,962,028	\$9,622,485	\$8,801,121
Vocational and Technical	\$11,920,168	\$ 0	\$0	\$11,920,168	\$10,997,518	\$9,052,375
Adult Education	\$6,112,954	\$ 0	\$0	\$6,112,954	\$5,929,789	\$3,779,304
Cooperative Programs/Services	\$11,871,109	\$ 0	\$0	\$11,871,109	\$11,862,071	\$9,300,012
Administration	\$2,191,987	\$ 0	\$0	\$2,191,987	\$1,994,059	\$2,160,540
Student Services	\$4,175,352	\$ 0	\$0	\$4,175,352	\$4,033,040	\$3,397,970
Learning Resources	\$1,264,552	\$ 0	\$0	\$1,264,552	\$1,221,451	\$877,966
Physical Plant	\$2,892,236	\$5,175,157	\$0	\$8,067,393	\$7,815,296	\$5,887,109
General Institution	\$5,369,786	\$0	\$0	\$5,369,786	\$5,171,501	\$5,092,658
Total Expenditures	\$55,760,172	\$5,175,157	\$0	\$60,935,329	\$58,647,210	\$48,349,055
Net Resources minus Expenditures	(\$241,121)	(\$2,638,740)	\$0	(\$2,879,861)	(\$2,274,447)	\$1,452,473
Beginning Fund Balance	\$7,865,865	\$4,581,529	\$0	\$12,447,394	\$14,721,841	\$13,269,368
Ending Fund Balance	\$7,624,744	\$1,942,789	\$0	\$9,567,533	\$12,447,394	\$14,721,841

Table 1
Area 10 – Kirkwood Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$7,162,301	\$3,091,395	\$2,966,364	\$13,220,060	\$13,111,214	\$9,281,733
Utility Replacement Tax	\$294,745	\$94,221	\$91,743	\$480,709	\$308,299	\$287,064
Student Fees	\$83,045	\$0	\$0	\$83,045	\$83,045	\$78,175
Tuition	\$38,195,683	\$0	\$0	\$38,195,683	\$36,887,336	\$36,303,160
State Aid	\$25,815,356	\$0	\$0	\$25,815,356	\$23,342,242	\$21,321,279
Other State Aid	\$4,850,289	\$0	\$0	\$4,850,289	\$4,850,289	\$3,959,237
Federal Aid	\$14,281,827	\$0	\$0	\$14,281,827	\$14,281,827	\$11,145,886
Sales-Service	\$1,706,234	\$0	\$0	\$1,706,234	\$1,796,405	\$641,322
Other	\$2,811,896	\$0	\$0	\$2,811,896	\$3,624,681	\$3,686,962
Proceeds from Certificates	\$15,500,000	\$0	\$0	\$15,500,000	\$30,500,000	\$15,256,841
Total Resources	\$110,701,376	\$3,185,616	\$3,058,107	\$116,945,099	\$128,785,338	\$101,961,659
Expenditures:						
Liberal Arts and Sciences	\$19,856,220	\$0	\$0	\$19,856,220	\$18,780,307	\$17,817,299
Vocational and Technical	\$19,740,384	\$0	\$0	\$19,740,384	\$19,664,602	\$19,682,142
Adult Education	\$14,912,230	\$0	\$0	\$14,912,230	\$14,710,276	\$11,505,437
Cooperative Programs/Services	\$9,210,711	\$0	\$0	\$9,210,711	\$7,414,329	\$5,799,014
Administration	\$10,461,171	\$0	\$0	\$10,461,171	\$8,067,597	\$6,309,958
Student Services	\$5,805,211	\$0	\$0	\$5,805,211	\$6,264,027	\$4,899,321
Learning Resources	\$3,875,929	\$0	\$0	\$3,875,929	\$4,233,774	\$3,311,387
Physical Plant	\$10,950,242	\$32,000,000	\$3,058,107	\$46,008,349	\$25,863,231	\$12,798,272
General Institution	\$14,845,101	\$0	\$0	\$14,845,101	\$13,521,444	\$10,575,608
Total Expenditures	\$109,657,199	\$32,000,000	\$3,058,107	\$144,715,306	\$118,519,587	\$92,698,438
Net Resources minus Expenditures	\$1,044,177	(\$28,814,384)	\$0	(\$27,770,207)	\$10,265,751	\$9,263,221
Beginning Fund Balance	\$4,407,392	\$21,469,582	\$0	\$25,876,974	\$15,611,223	\$6,348,002
Ending Fund Balance	\$5,451,569	(\$7,344,802)	\$0	(\$1,893,233)	\$25,876,974	\$15,611,223

Table 1
Area 11 – Des Moines Area Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$10,613,507	\$5,363,434	\$0	\$15,976,941	\$18,138,875	\$16,880,081
Utility Replacement Tax	\$367,553	\$185,691	\$0	\$553,244	\$0	\$0
Student Fees	\$1,796,971	\$0	\$0	\$1,796,971	\$2,753,001	\$1,160,299
Tuition	\$35,209,425	\$0	\$0	\$35,209,425	\$32,864,504	\$33,338,801
State Aid	\$25,126,432	\$0	\$0	\$25,126,432	\$23,626,432	\$22,050,079
Other State Aid	\$2,669,648	\$293,600	\$0	\$2,963,248	\$3,243,262	\$2,285,367
Federal Aid	\$5,677,618	\$0	\$0	\$5,677,618	\$8,526,333	\$4,098,591
Sales-Service	\$187,657	\$37,693	\$0	\$225,350	\$224,349	\$658,049
Other	\$29,450,441	\$9,705,502	\$0	\$39,155,943	\$26,804,732	\$38,353,538
Proceeds from Certificates	\$0	\$8,000,000	\$0	\$8,000,000	\$0	\$0
Total Resources	\$111,099,252	\$23,585,920	\$0	\$134,685,172	\$116,181,488	\$118,824,805
Expenditures:						
Liberal Arts and Sciences	\$13,581,550	\$0	\$0	\$13,581,550	\$12,809,303	\$16,530,963
Vocational and Technical	\$29,183,045	\$0	\$0	\$29,183,045	\$30,464,595	\$22,078,598
Adult Education	\$8,381,932	\$0	\$0	\$8,381,932	\$9,548,957	\$9,896,579
Cooperative Programs/Services	\$20,657,387	\$0	\$0	\$20,657,387	\$17,402,402	\$17,376,637
Administration	\$3,286,259	\$0	\$0	\$3,286,259	\$3,003,965	\$2,881,086
Student Services	\$7,330,110	\$0	\$0	\$7,330,110	\$7,709,138	\$6,091,621
Learning Resources	\$2,722,385	\$0	\$0	\$2,722,385	\$2,729,542	\$2,653,133
Physical Plant	\$8,047,067	\$25,128,015	\$0	\$33,175,082	\$17,468,958	\$23,871,642
General Institution	\$18,396,878	\$0	\$0	\$18,396,878	\$15,894,531	\$19,811,620
Total Expenditures	\$111,586,613	\$25,128,015	\$0	\$136,714,628	\$117,031,391	\$121,191,879
Net Resources minus Expenditures	(\$487,361)	(\$1,542,095)	\$0	(\$2,029,456)	(\$849,903)	(\$2,367,074)
Beginning Fund Balance	\$11,324,700	\$2,648,243	\$0	\$13,972,943	\$14,822,846	\$17,189,920
Ending Fund Balance	\$10,837,339	\$1,106,148	\$0	\$11,943,487	\$13,972,943	\$14,822,846

Table 1
Area 12 – Western Iowa Tech Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$2,802,832	\$1,075,255	\$0	\$3,878,087	\$3,625,204	\$3,698,263
Utility Replacement Tax	\$211,106	\$80,981	\$0	\$292,087	\$289,799	\$0
Student Fees	\$1,422,000	\$0	\$0	\$1,422,000	\$1,362,375	\$1,474,708
Tuition	\$9,060,887	\$0	\$0	\$9,060,887	\$8,904,965	\$9,325,589
State Aid	\$9,836,087	\$0	\$0	\$9,836,087	\$9,256,058	\$8,684,671
Other State Aid	\$454,998	\$500,000	\$0	\$954,998	\$524,510	\$583,801
Federal Aid	\$3,038,466	\$1,000,000	\$0	\$4,038,466	\$2,538,466	\$2,129,622
Sales-Service	\$113,400	\$21,250	\$0	\$134,650	\$113,400	\$106,525
Other	\$2,703,783	\$10,499,430	\$0	\$13,203,213	\$3,753,408	\$4,869,429
Proceeds from Certificates	\$10,798,352	\$0	\$0	\$10,798,352	\$6,512,120	\$6,474,621
Total Resources	\$40,441,911	\$13,176,916	\$0	\$53,618,827	\$36,880,305	\$37,347,229
Expenditures:						
Liberal Arts and Sciences	\$3,395,688	\$0	\$0	\$3,395,688	\$3,485,845	\$3,293,910
Vocational and Technical	\$8,179,055	\$0	\$0	\$8,179,055	\$7,617,312	\$7,880,790
Adult Education	\$1,712,784	\$0	\$0	\$1,712,784	\$1,850,097	\$1,933,939
Cooperative Programs/Services	\$11,164,264	\$0	\$0	\$11,164,264	\$6,825,434	\$7,230,660
Administration	\$1,518,773	\$0	\$0	\$1,518,773	\$1,487,355	\$1,493,591
Student Services	\$3,210,899	\$0	\$0	\$3,210,899	\$3,145,398	\$1,614,908
Learning Resources	\$317,746	\$0	\$0	\$317,746	\$299,149	\$319,773
Physical Plant	\$4,318,570	\$13,176,916	\$0	\$17,495,486	\$5,226,225	\$7,164,839
General Institution	\$6,130,234	\$0	\$0	\$6,130,234	\$6,418,903	\$6,756,112
Total Expenditures	\$39,948,013	\$13,176,916	\$0	\$53,124,929	\$36,355,718	\$37,688,522
Net Resources minus Expenditures	\$493,898	\$0	\$0	\$493,898	\$524,587	(\$341,293)
Beginning Fund Balance	\$2,927,952	\$2,286,467	\$0	\$5,214,419	\$4,689,832	\$5,031,125
Ending Fund Balance	\$3,421,850	\$2,286,467	\$0	\$5,708,317	\$5,214,419	\$4,689,832

Table 1
Area 13 – Iowa Western Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
D						
Resources:	DO 100 000	#4.050.000	# 440,000	A 5 450 000	#0.70F.000	* * * * * * * * * *
Taxes Levied on Property	\$3,483,920	\$1,252,226	\$416,093	\$5,152,239	\$3,735,229	\$4,362,914
Utility Replacement Tax	\$216,198	\$0	\$0	\$216,198	\$120,939	\$0
Student Fees	\$681,625	\$8,000	\$0	\$689,625	\$689,625	\$37,615
Tuition	\$13,837,740	\$0	\$0	\$13,837,740	\$13,742,490	\$13,172,277
State Aid	\$10,323,369	\$0	\$0	\$10,323,369	\$9,349,224	\$8,819,900
Other State Aid	\$927,640	\$118,800	\$0	\$1,046,440	\$1,051,440	\$1,080,361
Federal Aid	\$2,570,873	\$0	\$0	\$2,570,873	\$2,720,602	\$1,951,004
Sales-Service	\$1,109,769	\$0	\$0	\$1,109,769	\$1,096,729	\$1,106,587
Other	\$4,414,368	\$2,929,206	\$5,000	\$7,348,574	\$7,112,141	\$24,037,275
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$37,565,502	\$4,308,232	\$421,093	\$42,294,827	\$39,618,419	\$54,567,933
Expenditures:						
•	Ф7 040 COO	<u>Ф</u> О	ф О	Ф 7 040 000	ФС FOO 400	ФЕ 000 00 7
Liberal Arts and Sciences	\$7,042,620	\$0	\$0	\$7,042,620	\$6,528,133	\$5,988,897
Vocational and Technical	\$7,085,398	\$0	\$0	\$7,085,398	\$6,836,059	\$6,296,692
Adult Education	\$2,627,262	\$0	\$0	\$2,627,262	\$2,554,705	\$2,297,977
Cooperative Programs/Services	\$4,050,799	\$0	\$0	\$4,050,799	\$3,625,948	\$2,974,074
Administration	\$2,870,810	\$0	\$0	\$2,870,810	\$2,863,464	\$1,987,499
Student Services	\$2,774,157	\$0	\$0	\$2,774,157	\$2,516,313	\$2,304,575
Learning Resources	\$322,093	\$0	\$0	\$322,093	\$311,854	\$282,039
Physical Plant	\$3,902,017	\$4,083,061	\$525,536	\$8,510,614	\$7,665,339	\$27,313,643
General Institution	\$6,725,166	\$0	\$0	\$6,725,166	\$5,480,878	\$5,335,021
Total Expenditures	\$37,400,322	\$4,083,061	\$525,536	\$42,008,919	\$38,382,693	\$54,780,417
Net Resources minus Expenditures	\$165,180	\$225,171	(\$104,443)	\$285,908	\$1,235,726	(\$212,484)
Beginning Fund Balance			\$174,347	\$5,176,612	\$4,729,446	\$4,941,930
	\$3,606,659	\$1,395,606				
Ending Fund Balance	\$3,771,839	\$1,620,777	\$69,904	\$5,462,520	\$5,965,172	\$4,729,446

Table 1
Area 14 – Southwestern Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
	, ,	, ,	, ,	Total of	, ,	, ,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$922,187	\$418,565	\$0	\$1,340,752	\$1,316,215	\$1,284,238
Utility Replacement Tax	\$87,813	\$51,435	\$0	\$139,248	\$69,384	\$69,389
Student Fees	\$368,600	\$0	\$0	\$368,600	\$368,310	\$367,988
Tuition	\$3,829,280	\$0	\$0	\$3,829,280	\$3,278,538	\$3,195,934
State Aid	\$4,773,600	\$0	\$0	\$4,773,600	\$4,015,572	\$3,810,283
Other State Aid	\$353,800	\$450,000	\$0	\$803,800	\$547,995	\$1,414,347
Federal Aid	\$884,300	\$0	\$0	\$884,300	\$858,643	\$843,026
Sales-Service	\$22,000	\$0	\$0	\$22,000	\$15,500	\$22,830
Other	\$6,834,726	\$4,080,000	\$0	\$10,914,726	\$7,438,194	\$5,849,806
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$18,076,306	\$5,000,000	\$0	\$23,076,306	\$17,908,351	\$16,857,841
Expenditures:						
Liberal Arts and Sciences	\$2,689,000	\$0	\$0	\$2,689,000	\$2,254,474	\$2,202,344
Vocational and Technical	\$3,356,760	\$0	\$0	\$3,356,760	\$2,792,093	\$2,499,922
Adult Education	\$1,476,600	\$0	\$0	\$1,476,600	\$1,063,862	\$1,093,275
Cooperative Programs/Services	\$4,130,700	\$0	\$0	\$4,130,700	\$1,648,996	\$2,175,796
Administration	\$1,258,780	\$0	\$0	\$1,258,780	\$1,007,372	\$1,589,859
Student Services	\$1,291,113	\$0	\$0	\$1,291,113	\$1,128,242	\$896,879
Learning Resources	\$222,000	\$0	\$0	\$222,000	\$171,239	\$176,070
Physical Plant	\$1,565,480	\$5,000,000	\$0	\$6,565,480	\$6,388,275	\$6,094,385
General Institution	\$2,085,873	\$0	\$0	\$2,085,873	\$1,603,902	\$1,481,351
Total Expenditures	\$18,076,306	\$5,000,000	\$0	\$23,076,306	\$18,058,455	\$18,209,881
Net Resources minus Expenditures	\$0	\$0	\$0	\$0	(\$150,104)	(\$1,352,040)
Beginning Fund Balance	\$2,477,472	\$331,671	\$0	\$2,809,143	\$2,959,247	\$4,311,287
Ending Fund Balance	\$2,477,472	\$331,671	\$0	\$2,809,143	\$2,809,143	\$2,959,247

Table 1
Area 15 – Indian Hills Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$2,344,541	\$769,094	\$0	\$3,113,635	\$2,839,790	\$2,723,214
Utility Replacement Tax	\$132,601	\$43,498	\$0	\$176,099	\$168,053	\$164,886
Student Fees	\$400,000	\$0	\$0	\$400,000	\$375,000	\$352,563
Tuition	\$12,750,000	\$0	\$0	\$12,750,000	\$11,575,000	\$10,888,796
State Aid	\$13,959,307	\$0	\$0	\$13,959,307	\$12,786,663	\$11,972,648
Other State Aid	\$80,525	\$200,000	\$0	\$280,525	\$2,098,932	\$1,541,204
Federal Aid	\$2,798,626	\$2,148,498	\$0	\$4,947,124	\$4,118,692	\$2,567,227
Sales-Service	\$120,000	\$0	\$0	\$120,000	\$289,330	\$419,647
Other	\$6,137,839	\$2,900,000	\$415,493	\$9,453,332	\$6,611,033	\$5,032,943
Proceeds from Certificates	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$38,723,439	\$6,061,090	\$415,493	\$45,200,022	\$40,862,493	\$35,663,128
Expenditures:						
Liberal Arts and Sciences	\$4,742,172	\$0	\$0	\$4,742,172	\$4,399,185	\$4,373,871
Vocational and Technical	\$11,375,640	\$0	\$0	\$11,375,640	\$9,813,608	\$9,370,357
Adult Education	\$2,940,349	\$0	\$0	\$2,940,349	\$2,727,382	\$2,651,651
Cooperative Programs/Services	\$4,992,749	\$0	\$0	\$4,992,749	\$4,488,799	\$2,511,423
Administration	\$2,047,033	\$0	\$0	\$2,047,033	\$1,910,566	\$1,866,883
Student Services	\$3,421,981	\$0	\$0	\$3,421,981	\$3,159,495	\$3,060,406
Learning Resources	\$1,123,813	\$0	\$0	\$1,123,813	\$1,037,610	\$966,732
Physical Plant	\$3,863,870	\$0	\$0	\$3,863,870	\$3,533,910	\$3,410,401
General Institution	\$4,074,297	\$8,443,050	\$394,993	\$12,912,340	\$9,449,696	\$5,832,904
Total Expenditures	\$38,581,904	\$8,443,050	\$394,993	\$47,419,947	\$40,520,251	\$34,044,628
Net Resources minus Expenditures	\$141,535	(\$2,381,960)	\$20,500	(\$2,219,925)	\$342,242	\$1,618,500
Beginning Fund Balance	\$3,453,877	\$3,990,730	\$455,026	\$7,899,633	\$7,557,391	\$5,938,891
Ending Fund Balance	\$3,595,412	\$1,608,770	\$475,526	\$5,679,708	\$7,899,633	\$7,557,391

Table 1
Area 16 – Southeastern Community College
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
				Total of		
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$1,405,248	\$552,270	\$782,325	\$2,739,843	\$2,705,182	\$2,639,910
Utility Replacement Tax	\$90,818	\$35,691	\$47,746	\$174,255	\$179,379	\$167,444
Student Fees	\$161,000	\$0	\$0	\$161,000	\$161,000	\$133,842
Tuition	\$9,129,000	\$0	\$0	\$9,129,000	\$8,791,927	\$8,711,238
State Aid	\$7,556,000	\$0	\$0	\$7,556,000	\$7,125,458	\$6,733,160
Other State Aid	\$926,000	\$457,800	\$0	\$1,383,800	\$2,132,347	\$968,983
Federal Aid	\$1,655,000	\$0	\$0	\$1,655,000	\$1,604,591	\$1,637,885
Sales-Service	\$580,000	\$66,000	\$0	\$646,000	\$623,200	\$667,085
Other	\$4,021,000	\$3,000	\$441,181	\$4,465,181	\$4,220,180	\$6,269,134
Proceeds from Certificates	\$2,500,000	\$0	\$0	\$2,500,000	\$1,300,000	\$1,000,000
Total Resources	\$28,024,066	\$1,114,761	\$1,271,252	\$30,410,079	\$28,843,264	\$28,928,681
Expenditures:						
Liberal Arts and Sciences	\$3,797,000	\$0	\$0	\$3,797,000	\$3,626,475	\$3,569,338
Vocational and Technical	\$4,432,000	\$0	\$0	\$4,432,000	\$4,235,634	\$4,115,033
Adult Education	\$2,161,000	\$0	\$0	\$2,161,000	\$2,061,542	\$1,926,793
Cooperative Programs/Services	\$7,299,000	\$0	\$0	\$7,299,000	\$5,858,176	\$4,547,439
Administration	\$1,558,200	\$0	\$0	\$1,558,200	\$1,491,696	\$1,300,319
Student Services	\$2,846,000	\$0	\$0	\$2,846,000	\$2,716,518	\$2,729,846
Learning Resources	\$437,000	\$0	\$0	\$437,000	\$417,000	\$632,369
Physical Plant	\$1,919,000	\$1,356,059	\$0	\$3,275,059	\$3,736,550	\$2,687,906
General Institution	\$3,498,000	\$0	\$1,271,252	\$4,769,252	\$4,896,644	\$8,561,309
Total Expenditures	\$27,947,200	\$1,356,059	\$1,271,252	\$30,574,511	\$29,040,235	\$30,070,352
Net Resources minus Expenditures	\$76,866	(\$241,298)	\$0	(\$164,432)	(\$196,971)	(\$1,141,671)
Beginning Fund Balance	\$2,865,126	\$781,584	\$477,698	\$4,124,408	\$4,321,379	\$5,463,050
Ending Fund Balance	\$2,941,992	\$540,286	\$477,698	\$3,959,976	\$4,124,408	\$4,321,379

SECTION A: BUDGET ESTIMATE SUMMARY

TABLE 2 - BUDGET ESTIMATE SUMMARY - STATEWIDE TOTALS

Table 2
Statewide Totals
Fiscal Year 2008 Budget Estimate Summary

	(A)	(B)	(C)	(D)	(E)	(F)
		,	,	Total of	,	,
	General Funds	Plant Funds	Bond & Interest	all Funds	FY 2007	FY 2006
	FY 2008	FY 2008	Fund FY 2008	FY 2008	Re-estimated	Audited
	Budget	Budget	Budget	Budget	Budget	Actual
Resources:						
Taxes Levied on Property	\$50,746,111	\$21,296,869	\$9,130,292	\$81,173,272	\$79,221,406	\$71,067,808
Utility Replacement Tax	\$2,277,444	\$820,709	\$326,662	\$3,424,815	\$2,318,779	\$1,391,963
Student Fees	\$11,169,229	\$8,000	\$0	\$11,177,229	\$11,914,391	\$9,318,472
Tuition	\$205,888,146	\$0	\$0	\$205,888,146	\$197,007,753	\$190,783,807
State Aid	\$172,381,352	\$549,869	\$0	\$172,931,221	\$159,824,349	\$150,880,179
Other State Aid	\$17,019,769	\$4,956,600	\$0	\$21,976,369	\$23,700,890	\$19,417,214
Federal Aid	\$51,405,190	\$3,148,498	\$0	\$54,553,688	\$52,845,816	\$41,242,964
Sales-Service	\$8,300,206	\$304,943	\$0	\$8,605,149	\$7,508,057	\$8,254,151
Other	\$107,318,650	\$42,071,311	\$1,283,579	\$150,673,539	\$120,119,606	\$130,775,782
Proceeds from Certificates	\$40,398,352	\$23,000,000	\$0	\$63,398,352	\$74,412,120	\$26,116,462
Total Resources	\$666,904,449	\$96,156,799	\$10,740,533	\$773,801,780	\$728,873,167	\$649,248,802
Expenditures:						
Liberal Arts and Sciences	\$102,430,094	\$0	\$0	\$102,430,094	\$96,351,107	\$95,070,357
Vocational and Technical	\$136,231,070	\$0	\$0	\$136,231,070	\$131,210,818	\$118,721,152
Adult Education	\$62,437,021	\$0	\$0	\$62,437,021	\$61,491,527	\$54,320,660
Cooperative Programs/Services	\$112,858,173	\$0	\$0	\$112,858,173	\$93,869,577	\$74,472,505
Administration	\$35,917,743	\$0	\$0	\$35,917,743	\$31,738,492	\$32,833,150
Student Services	\$47,242,814	\$0	\$0	\$47,242,814	\$45,881,656	\$39,340,829
Learning Resources	\$14,926,763	\$0	\$0	\$14,926,763	\$14,924,575	\$13,407,792
Physical Plant	\$55,607,554	\$127,556,097	\$13,224,344	\$196,387,995	\$121,231,871	\$120,832,631
General Institution	\$98,242,938	\$9,908,842	\$1,666,245	\$109,818,025	\$99,753,751	\$93,077,369
Total Expenditures	\$665,894,170	\$137,464,939	\$14,890,589	\$818,249,698	\$696,453,374	\$642,076,445
		(4.1.555.1:5)	(4.1			<u> </u>
Net Resources minus Expenditures	\$1,010,279	(\$41,308,140)	(\$4,150,056)	(\$44,447,918)	\$32,419,793	\$7,172,357
Beginning Fund Balance	\$76,528,080	\$107,750,522	\$5,173,184	\$189,451,786	\$157,820,553	\$150,648,196
Ending Fund Balance	\$77,538,359	\$66,442,382	\$1,023,128	\$145,003,868	\$190,240,346	\$157,820,553

Note: Hawkeye Community College included fixed assets in their Beginning and Ending Fund Balance. Of the \$66,442,382 Ending Fund Balance in Column B (Plant Fund FY 2008 Budget), \$48,008,255 is fixed assets. The ending fund balance of the plant funds excluding fixed assets equals a balance of \$18,434,127. The Ending Fund Balance total of all funds excluding the fixed assets equals \$96,995,613.

SECTION B: COLLEGE NARRATIVES

COMMUNITY COLLEGE NARRATIVES

To augment the proposed fiscal year 2008 budget data, each community college has prepared a narrative, which highlights aspects of their projected fiscal year 2008 budget activities. In many instances, the data provide linkages to the fiscal year 2008 budget and to the institution's strategic plan. Three questions were posed to each college. The specific questions the colleges were asked to address are the following:

- 1. Please describe steps you've taken on becoming more energy efficient.
- 2. What are your current and future infrastructure needs?
- 3. Please describe your ability or inability to keep current with technology.

The following section includes each of the fifteen community college budgets grammatically edited.

NORTHEAST IOWA COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

- NICC has become a member of the Cornerstone Energy, Inc. Group, a consortium of buying natural gas utilities.
- Implemented a replacement program of light bulbs using a more efficient bulb than in the past.
- Two buildings have been converted to geothermal operational units over the past 6 years. Unfortunately there are no current funds available to assist with converting other buildings.

2. What are your current and future infrastructure needs?

NICC attempted a \$35,000,000 bond levy in February and was 5.5% short of the super majority required. The levy
identified major renovations and building needs for the College.

3. Please describe your ability or inability to keep current with technology.

- Academic and student services have sent staff to seminars and learning opportunities that provide the ability to focus on technology in postsecondary education. NICC also a subscribes to the Iowa State University list serve from the Center for Education and Learning Technology
- NICC's abilities to keep current with technology in the IT area are related to funding limitations. This applies to personnel, training, and technology purchase/implementation. NICC has to continually evaluate which technologies produce a cost justification. An example is the question of requiring students to have notebook computers. While this can be done in an institution with a high tuition and a relatively stable population, a community college cannot easily mandate this due to low funding and a relatively high percentage of part-time, single-year students.

NORTH IOWA AREA COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

NIACC has taken steps to reduce costs in utilities by purchasing our gas supply in a group. This allows for stable predictable pricing throughout the year.

The college has been progressively working on energy management implementation during the last several years. Some of these changes include:

- Lighting changed to compact fluorescents for reduced cost and higher output. This also included zoned lighting implementation in our gymnasium to create more or less light depending on the use of the facility.
- Non-energy saving ballasts replaced with high efficient ballasts.
- Implementation of a central computerized energy management system to schedule lower energy consumption (heating, cooling, lighting) in buildings and exterior sources during low to no activity.
- Replacement of mercury vapor lights with high-pressure sodium lights.
- Selected areas have automatic lighting occupancy control sensors.

NIACC continues to monitor needs for energy management and has a maintenance plan for continuing to upgrade necessary systems. With the older structures we have, some of the energy management improvements take more time and funding to implement to fit the buildings' infrastructure.

2. What are your current and future infrastructure needs?

NIACC has recently let bids for a Small Business Administration incubator remodeling and construction project. The project is scheduled for completion by the fall. This project is substantially funded by a \$1.2 million grant from SBA. This space will be flexible to allow for different types of tenants to get a business start with access to start-up consultation and services from the lowa Small Business Development office and the Pappajohn Entrepreneurial Center.

NIACC is continuing progress toward becoming a wireless campus. Our technology department is continuing to develop and implement this connectivity and promote its availability.

The college is planning to construct a recreational/practice facility. Designs are being reviewed with plans to begin construction in the fall of 2007. This facility will help with student athlete practice space and include other desired amenities for the general student population.

North Iowa Area Community College, Continued

Other projects that are being discussed are improvements and reconfiguration of our welding space to facilitate more efficient use of shared spaces between multiple programs. These plans would also accommodate Tool & Die technology and Climate Control technology in use of facilities and materials. There is ongoing discussion regarding improvements or expansion of our natural science areas.

NIACC was successful in receiving renewal of the plant fund levy at the September 2006 election. This renewal allows us to continue to plan for future infrastructure needs and try to meet ongoing needs for maintenance and repair. NIACC continues to assess and try to manage the upkeep and repair needs on both older and newer construction to meet students' expectations and safety.

3. Please describe your ability or inability to keep current with technology.

NIACC currently has the additional six-cent equipment levy that allows funding of technology and equipment improvements for our students use. The college attempts to maintain current technology to be available in classrooms for our students.

Some of our technical programs that may require updating will incur significant costs for new technology, as some of these programs require significant capital outlay to update or replace equipment.

With the current technology changes, the rapid pace of changes and the continuing decline in computer pricing, there will still be a challenge to meet the technology needs to meet industry demands and expectations.

IOWA LAKES COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

lowa Lakes Community College is committed to becoming more energy efficient. We currently have a wind turbine which produces approximately 4.8 million kW of electricity per year. During the summer of 2006 we constructed four resident halls which utilizes a geothermal heating/air conditioning system. During the past several years we have installed automatic flush toilets and urinals as well as efficient hand dryers. We are in the process of up-grading our HVAC units, which most are over 30 years old. We will replace a chiller in one of our buildings with a more efficient unit. For future construction we will consider all of the necessary steps to make the facility energy efficient.

2. What are your current and future infrastructure needs?

lowa Lakes Community College is committed to provide the best facilities to serve our students. Currently we are concerned about several programs in which growth has been curtailed for lack of adequate facilities. We are in the process of expanding the facilities needed for over 100 students in our Wind Energy & Turbine Technology program. This will be accomplished over a period of three years, starting in the next several weeks. We will need to find space needed for our Marine and Small Engine program. The current facility is not adequate for that program and the Motorcycle program. It is time to put a plan in place to up-grade roofs at several locations. We will do major maintenance on several parking lots over the next four years. As noted above a plan is in place to replace outdated HVAC units. We plan on installing a room temperature monitoring system in our Spencer, Algona and Spirit Lake locations, which will have remote temperature controls.

3. Please describe your ability or inability to keep current with technology.

lowa Lakes Community College has completed two major initiatives to stay current with technology. Two summers ago we completely upgraded our local area network system. During this winter we upgraded our telephone system to VOIP. In order to maintain over 1,200 computers we added two techs to our staff two years ago. It is very difficult to continue to stay one step ahead of individuals who wish to invade our firewall. We feel that we are providing our students with current technology standards but it is a constant battle trying to live within our technology budget.

NORTHWEST IOWA COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

NCC is dedicated to continuously improving its energy management practices. MidAmerican Energy contracted with Nexant Energy on NCC's behalf through its no cost "Efficiency Partners" program. Nexant conducted a facility assessment and identified energy management, capital investment, and detailed study energy efficiency project opportunities for the College. An Energy Efficiency Action Plan was outlined with recommendations from the assessment. The plan included some low-cost measures but also identified major capital activities including energy efficient chiller and boiler replacements, lighting upgrades, installing variable frequency drives on roof top units and pumps, and a facility-wide retro-commissioning study. The timeline for implementation will depend upon budgetary constraints and payback periods. Smaller steps that have been completed include updating the load management system, replacing weather seals on doors, changing lighting to lower wattage bulbs, and replacing all CRT monitors with more efficient LCD monitors.

2. What are your current and future infrastructure needs?

Aging facilities require increasing repairs and maintenance as well as modernization to meet today's program needs. Building D (which houses Heavy Equipment, Automotive, Autobody, Truck & Diesel, Welding) has not been remodeled since its construction forty years ago, and updating is essential. Shops and classrooms have become too small for the number of students and newer technology and equipment. There are concerns with heating and cooling systems, electrical systems, air quality, and overall efficiency and public image.

According to the Efficiency Partners plan outlined in Question 1, the College should consider cost-saving measures such as Building A chiller and boiler replacements, Building D boiler replacement, lighting upgrades, installing variable frequency drives, and a facility-wide retro-commissioning study.

A new student residence hall financed with revenue bonds and a Health addition for the new Radiologic Technology program mainly financed with ACE funds are currently under construction. This has required us to upgrade the campus electrical distribution system due to the utilization voltage and age of the primary switchgear. Additional needs include sewer and water mains, sidewalks, parking lots, and landscaping.

Other future projects under consideration are facilities for the new Biotechnology Lab Technician program and a student wellness and lifelong learning center to provide the campus environment students are demanding.

Additional levy authority beyond the 20 ¼ cents is needed to provide a competitive educational environment for student success and to prepare students to bring the benefits of new technologies to lowa businesses.

Northwest Iowa Community College, Continued

3. Please describe your ability or inability to keep current with technology.

NCC places a high priority on maintaining current technology for students and employees. Preparing a skilled workforce requires up-to-date equipment and technology comparable to business and industry. Technology advancements in vocational-technical equipment and campus-wide information systems require an ongoing replacement program as well as constant staff development and training. Specialized equipment such as that for training Heavy Equipment operators or Powerline technicians is extremely expensive and we continue to pursue partnerships to assist in these areas.

Our most immediate needs in information technology center on the increase of managed switching to provide high-speed connectivity across campus, video conferencing, data mining, document management and web technologies.

The Iowa Community Colleges in cooperation with the Iowa Communications Network (ICN) are working to create an Iowa Community College intranet. This Intranet will provide opportunities to replace the obsolete video classroom with modern, more functional Video over IP capabilities. This project will also provide disaster recovery opportunities as well as a platform to share resources in instructional technology.

IOWA CENTRAL COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

Since 1997 all new buildings have been constructed with geothermal heating and cooling. Twelve 14,000 square foot student apartments, a 47,000 square foot Career Education Building, a 14,000 square foot addition to the Career Education Building, and a 16,000 square foot Workforce Development Center employ the use of geothermal technology, the most efficient type of heating and cooling today.

In 2002 the addition to the Administration Building and the existing building were converted to geothermal.

In the summer of 2006, forty-year-old windows were replaced in the Library Building and more energy efficient window replacements are planned for the summer of 2007.

All new lighting and replacement lighting are of an energy efficient type.

An automated system controls building heating and cooling units.

2. What are your current and future infrastructure needs?

A major challenge continues to be the repair and upkeep of 30-year-old buildings. Normal wear and tear along with the high student use requires custodial and maintenance personnel to spend additional time and financial resources to keep them attractive and appealing to students.

The maintenance staff has to continually reevaluate maintenance priorities due to unexpected and unplanned maintenance requirements. The College is attempting to replace heating, ventilation, and air-conditioning (HVAC) systems, but building design and airflow limitations hamper progress in this area. Due to the age of the systems, replacement parts are difficult to find and the system is expensive to maintain. A disproportionate amount of maintenance time and financial resources are required during the summer and winter seasons to maintain the HVAC systems.

The flat roofs on the aging buildings are another challenge. Roofs that have not been replaced tend to develop leaks as rapidly as they can be repaired.

Several parking lots are in poor condition. Resurfacing or replacement of parking lots is a priority for the College.

Iowa Central Community College, Continued

3. Please describe your ability or inability to keep current with technology.

Technology continues to play a major role in the educational process at Iowa Central. From individual computers to the integrated Iowa Communications Network (ICN), Iowa Central has invested a great amount of time, personnel, and financial resources to keep pace with evolving technology.

Computer availability for educational and support purposes has been a priority. In 1991 lowa Central had fewer than 60 computers at all centers. Today the College maintains over 1,200 computers. Every full-time staff member of the College has a computer, with the only exception being custodians. However, custodians do have access to computers with e-mail and internet capabilities.

The technology team is responsible for the repair and maintenance of computers and technology systems at all centers. A technology planning team prepares a technology plan annually for the College to address training, support, and equipment needs.

A listing of the technology request amounts and the amounts that were funded for the last four and current fiscal years follows:

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Requests	\$1,187,000	\$689,000	\$1,133,000	\$1,557,000	\$1,217,000
Funded	\$ 492,000	\$476,000	\$ 424,000	\$ 570,000	\$???

The most critical needs relate to the extraordinary costs of maintaining current technology with up-to-date instructional technology and equipment. It is extremely difficult to keep up with the rapidly changing needs for instructional technology and equipment. The loss of the Vocational Technical Technology Improvement Funds (funded FY 98 through FY 02 for a five year total of \$719,243) from the state has made it challenging to try and meet these needs.

Per an election in September 2004, the voters authorized the levy of an additional six (6) cents per thousand dollars for the purpose of purchasing instructional equipment. The nine (9) cent levy (three cents for equipment replacement and six cents for instructional equipment), beginning in FY 2006 has done much to help keep current with instructional technology needs.

IOWA VALLEY COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

We have not taken any significant steps recently to becoming more energy efficient due to lack of funds for upfront costs of retrofits. With the passage of a bond referendum this past fall, we are earmarking a portion of the proceeds for repair and maintenance of existing facilities which will include upgrades to HVAC systems that are more energy efficient as well as possibly retrofitting lighting systems to more energy efficient standards.

2. What are your current and future infrastructure needs?

The District continues to struggle with the on-going maintenance and recurring repair needs of present infrastructure. This is especially true in light of the fact the IVCCD plant levy is nearly 100% committed to increasing utility expenses.

The District recently passed a \$35 Million general obligation bond referendum which will be used for facility expansion and additions, technology upgrades, and much needed repair to existing facilities. Although the bond issue proceeds will allow us to address needs that have been put off for some time, it is a one-time source of funds. We still feel the pressure of not having enough resources on an ongoing basis to adequately maintain our infrastructure.

Additional resources for infrastructure costs such as utilities, repair, etc. are needed.

3. Please describe your ability or inability to keep current with technology.

There are constant and expensive requirements in order to keep current with information technology. Software maintenance, communication equipment, servers and connectivity issues as well as training issues, all focused on critical processes, create an urgent need for additional funding and long range planning to address the ever changing technology.

So far we have been able to keep pace with the most critical needs, but our overall technology infrastructure is aging and becoming antiquated. As mentioned above, a recently passed bond referendum will provide one-time funds to help upgrade our technology, but the ongoing cost of maintaining and upgrading will be a challenge.

Additional funding for technology is needed.

HAWKEYE COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

The following are the steps that we have taken to become more energy efficient within the last year:

Installed new air conditioning compressors, installed new frequency drive controllers for a building air handler, replaced gas regulator for boilers, replaced eight new steam traps, replaced new heat pumps, new air handler unit, and make up air units in a building, repair and pack five main gate valves, installed insulation on main steam line, installed a new air conditioning unit for ICN Room, installed three new unitary controls to replace 25 year old controls, installed two new energy efficient water heaters, installed a new energy efficient water heater and replaced a new furnace burner controls, replaced energy efficient furnace, and installed new transfer switch to replace 35 year old switch gear.

The college works with MidAmerican in obtaining rebates and takes advantage of their energy management system. We also utilize Johnson Controls in our buildings to monitor and control all HVAC systems on and off campus.

In the next few months the college will be replacing a boiler, chiller and cooling tower to also become more energy efficient.

2. What are your current and future infrastructure needs?

The repair of parking lots, roadways, sidewalks and curbing is continuous.

3. Please describe your ability or inability to keep current with technology.

Classroom instructional technology is in constant need of replacing or updating. Computer projection systems have a life of four years before they need to be replaced. Projection lamps for the projectors are costing the college \$30,000 a year. Industrial instructional technology such as lathes and CNC machines need to be replaced more frequently than industrial equipment of an earlier era.

EASTERN IOWA COMMUNITY COLLEGE DISTRICT

1. Please describe steps you've taken on becoming more energy efficient.

EICCD has retro fit/replaced all existing T-12 light fixtures with high efficiency T-8, replacing old windows with more efficient windows. We have purchased "Vending Miser" units for all cold liquid and snack vending machines.

2. What are your current and future infrastructure needs?

As many of the existing buildings and facilities at EICCD are over forty years old there are many infrastructure needs and concerns. In general, the infrastructure needs of the older facilities fall into one of five categories, 1) Mechanical Systems, 2) Building Envelopes, 3) Accessibility/Compliance, 4) Parking Lots/Roadways, and 5) Roof Systems.

Since all of our original buildings are over forty years or approaching that vintage, the original mechanical plants, HVAC, plumbing, electrical and fire systems are in need of major renovation or replacement. Secondly, all of the exteriors of the building, the facades, doors, and windows need to be redone or replaced. The doors and windows alone are single glazed windows with very poor energy efficiency. Thirdly, buildings constructed during the mid 60's to mid 90's were not compliant with today's ADA regulations meaning that few if any restrooms, interior doors or halls meet the ADA requirements not to mention alarm systems for visual or hearing impaired. Fourthly, many of the existing parking lots and drives designed to last 25 years at the maximum are now approaching the end of their second 25 year service and in need of major repair or replacement. Lastly, many of the existing building roofs are in need of replacement or at the very least major facelifts with many of the original instructional laboratories (science, engineering, etc.) needing to be replaced with new state of the market.

3. Please describe your ability or inability to keep current with technology.

EICCD has recently estimated \$1,000,000 is needed to be spent in the next few months to upgrade servers and computer labs just to get back on track with our 5-year plan.

KIRKWOOD COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

Kirkwood has installed a new Energy Management and Control System software suite that controls nearly the entire College's mechanical and electrical systems. We have also replaced the old single pane windows (R-value of 0.6) in Linn Hall with smaller dual pane windows (R-value of 6) and an insulated wall system (R-value of 35). Additionally, we hired a full time Energy Manager to better control energy costs on campus.

2. What are your current and future infrastructure needs?

Mechanical and Electrical systems in Linn Hall (200,000 sq ft) are over 35 years old and very inefficient. The cost to replace these systems is about \$7M. We have a cooling tower that is leaking badly at Jones Hall and the electrical system in Jones is inadequate to support the welding lab operations (approx \$150,000). The heating system in Johnson Hall was installed about 1982 and needs complete replacement costing about \$390,000. The steam boilers and air conditioning in our Monticello facility are from 1959 and a replacement of that system will be about \$400,000. Some roads and parking lots have badly cracking concrete that should be replaced (roughly \$250,000).

3. Please describe your ability or inability to keep current with technology.

Kirkwood's 9 cent equipment levy for FY08 of \$1.3M will be used entirely for instructional equipment so the administrative support technology needs must be prioritized in order to best channel our remaining limited resources. This can be very demanding on our internal technology requesters to provide good business cases for engagement of our personnel and financial resources. We have an urgent need to protect our internet and telephony infrastructure with power and cooling which will be around a \$200,000 expense. Our ERP system is being upgraded at an expense of \$500,000. We need to add more storage in the form of a SAN at a \$150,000 price tag. The College has numerous other smaller ticket items so it's a matter of picking which is most important and assigning budget and people resources to which items first.

DES MOINES AREA COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

DMACC has been aggressively conserving energy since 1970 and the results are estimated to save the College \$500,000 a year. DMACC has expanded the use of computerized energy management systems, enhanced the thermal energy storage system, and all new buildings and those remodeled are updated with the latest energy conserving technology. During the design phase of new buildings and remodels, the College hires engineers to perform a building energy analysis during the design phases and incorporates geothermal heat pumps, high efficiency lighting, insulated walls and roofs, and energy recovery heat exchangers. DMACC continues to replace lamps, motors, insulation, controls, etc. with more energy efficient equipment.

2. What are your current and future infrastructure needs?

Demand for our services continues to grow. Enrollment has increased on all campuses and general classroom space is at a premium and waiting lists continue to grow in some high demand programs. The increasing space shortage has an impact on our ability to rely on growth as a funding source. DMACC is attempting to address its space needs with a number of enhancements, but the demand for capacity exceeds the resources available. Additions have been made recently on the Carroll and Boone Campuses and the Betts Center on the Urban Campus have all helped ease the space shortage. Remodeling this year in Newton expanded the Nursing program and the Story County Career Academy in Ames added classroom space for evening credit classes. To expand the Health Careers programs on the Ankeny Campus, a new Health Sciences building is planned which will provide additional space as we back-fill the space in other buildings when the programs are relocated into the new building. The FFA Enrichment Center to be built on the Ankeny Campus by the FFA Foundation will provide some additional classroom space.

3. Please describe your ability or inability to keep current with technology.

Keeping current with technology is also a challenge that forces the College to closely scrutinize purchases, prioritize purchases based on student impact, and delaying some purchases. Working closely with our Advisory Committees for all of the College's programs, DMACC develops a list of technology needs for each program based on the training and skills students require to meet the needs of the employers. Our Information Solutions department plans for these improvements and balances the needs with the resources available. The College constantly plays catch-up. There are never enough dollars to meet all the needs. The College annually allocates approximately \$1 million of its twenty-and-a-quarter equipment levy specifically for technology. Stress is also placed on these funds to support the infrastructure of the College (internet access, networks, telephones, and computer systems) in addition to meeting the needs of the student programs.

WESTERN IOWA TECH COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

The College continues to work with our energy provider, MidAmerican Energy to recommend energy savings as well as working with our architects and engineers to build new facilities as energy efficient as possible and to retrofit existing facilities with energy saving equipment where economically feasible to do so.

2. What are your current and future infrastructure needs?

The current and future infrastructure needs for the College include new student housing facilities, new classroom space for high tech programs such as cyber-crime and network security. The College will partner with the city and county to establish classroom space for some of the high tech programming by relocating emergency services to the College campus. Additionally, future needs include a student life, health, fitness facility as well as retrofitting existing space to meet the demands of our students.

3. Please describe your ability or inability to keep current with technology.

Technology races ahead at a pace much faster than current state, local or College funding can provide. The College continues to make every effort to do what is in the best interest of the students, but until the funding support increases, the gap continues to widen. This is a great concern to the College as well as for employers that demand highly trained graduates in the state.

IOWA WESTERN COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

IWCC has made a concerted effort to identify and implement energy efficiency measures in both existing facilities and all new construction. Following are some examples:

- On all new construction have worked with MidAmerican Energy to utilize their Energy Design Assistance Program
 to identify energy efficient designs and construction methods for new facilities. Through this program IWCC has
 received more than \$200,000 in rebates from MidAmerican on new construction.
- Replaced a chiller and cooling tower with new more energy efficient equipment. This new equipment provides increased chilled water capacity for cooling while consuming 53% less electrical energy for an estimated annual savings of more than \$59,000.
- Have relamped the entire Council Bluffs main campus with new energy efficient electronic ballasts and T8 fluorescent bulbs.
- As part of major renovation effort replaced and increased ceiling and sidewall insulation from R5 to R30 on existing 59,000 sq ft building structure on Council Bluffs campus.

2. What are your current and future infrastructure needs?

Over the past 4 years IWCC's enrollment has increased 29% - facility improvements necessary to serve this growing population include:

- Expanded Learning Resource Center IWCC's current library is inadequate to serve a growing resident student population.
- More biological science, chemistry and healthcare simulation labs to serve high demand healthcare programs.
- Expansion of current fine arts facility to serve vocal and instrumental music, theatre and art programs.
- Culinary Arts facility plus expanded food service and dining capacity again to serve high demand program and growing on-campus population.
- · Civil improvements to main campus arterial route.

Iowa Western Community College, Continued

3. Please describe your ability or inability to keep current with technology.

Currently IWCC has the \$.09 Equipment Replacement Levy in place that provides resources for instructional equipment. This levy is authorized through 2016. Other:

- Utilizing an additional trustee approved \$180,000 of General Fund dollars to fund Vocational Technical Program upgrades. These dollars were set aside by the board to replace funding discontinued by the Legislature for this purpose.
- Struggling to keep faculty and staff technology up to date. Recently approved establishing a \$100,000 budget line for this purpose that will necessitate a \$1 increase in tuition to fund.

SOUTHWESTERN COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

In 2002, Southwestern enrolled in the Performance Edge Energy Program with Alliant Utilities. This program brings Alliant expertise to our facilities to recommend energy saving opportunities. We have replaced all of our lights with T-8 fixtures and electronic ballast. Timers have been placed on parking lot lights. All energy use equipment in new construction projects are pre-approved by Alliant. Last 5 years all buildings have been re-roofed with the addition of insulation and polyurethane cover – all approved by Alliant Energy. We have communicated with students and staff that all computers and adding machines are turned off nightly. Installed 2 new HVAC units on our Technical Building with high efficiency units approved by Alliant. We are currently looking at energy saving equipment to be used with vending machines on campus. All of this led Alliant Energy in the fall of 2006 to award Southwestern with the Performance Edge Energy Award.

2. What are your current and future infrastructure needs?

- Upgrade HVAC for the Instructional Center
- Remodel classrooms in Instructional Center
- Add new gym, locker rooms and workout areas
- Add new dorms
- Add new doors on the Instructional Center
- Remodel Red Oak Center
- Add parking in Osceola
- Expand Administration Center
- Add faculty offices

3. Please describe your ability or inability to keep current with technology.

Southwestern Community College stays current with new technology by attending various training opportunities, seminars, and presentations by vendors which include hands on demonstrations. From this knowledge we prioritize our implementation of technology in order that students' needs are met first. Every year we have more equipment and software requests from faculty than we can fill. Although funding does not keep up with the advances in technology, we make choices to the best of our ability to enable the student to benefit from the newest technology. Increased funding for technology would help ensure that our graduates are on the forefront of the application of technological advances.

INDIAN HILLS COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

IHCC has implemented several steps to improve energy efficiency on campus. Ballasts and lamps have been changed on campus to accommodate lower usage wattage, generating energy savings. Several of the buildings have added economizers to their heating and cooling units. These economizers bring in outside air to help cool the building without using the air conditioning. Zone sensors are used in specific buildings to control temperatures for that particular building. These sensors can be accessed from remote locations. New construction on campus includes motion sensors to turn on and off lights for energy savings. The maintenance department continues to monitor processes that can generate energy savings for the college.

2. What are your current and future infrastructure needs?

IHCC is currently completing the construction and furnishing of a classroom building built to serve the increased demand for Health Occupations programs. IHCC is also addressing food service accessibility for changes in student location on campus. Future building needs are contingent on the selection process of the Federal Government in locating Department of Labor Job Corps facility at the airport campus. If existing buildings are sold, displaced programs will have to be relocated to either new construction or to remodeled facilities. Campus roads are in need of maintenance, including gutter, curbing and resurfacing. Additional sidewalks are needed on campus for student safety.

3. Please describe your ability or inability to keep current with technology.

The various technical programs offered by IHCC are more expensive to operate than the traditional arts and science program. 57% of IHCC credit hours are granted in technical programs requiring specific space and equipment needs. The additional cost of technical education falls to the College and its students.

Previously educational delivery methods required little technology. With the growth of on-line instruction and ICN delivery, IHCC has increased demands to accommodate the changing delivery methods. Technology advances create a shorter life span increasing replacement costs for the college. Additional hardware is required to manage the increased demand and support caused by expanded on-line instruction and services available to students.

SOUTHEASTERN COMMUNITY COLLEGE

1. Please describe steps you've taken on becoming more energy efficient.

Energy efficiency efforts are ongoing for SCC. An energy management system regulates the heating and cooling of the buildings, additional insulation was added to existing facilities, motion activated switches are being used, and some lighting retrofits and upgrades have been done. Energy Star rated products are being utilized in all new construction/remodeling projects. We also maintain close contact with the local utility company, Alliant Energy, and currently are working with them on additional lighting and heating/cooling energy saving opportunities.

2. What are your current and future infrastructure needs?

- Original Facilities The original West Burlington facility was opened in 1970. The most critical needs are to replace the boiler and chiller with newer, high efficiency units.
- Expansion Years of expanding facilities has created a number of infrastructure issues: (1) Vehicle and pedestrian traffic patterns have changed, and with the movement of the main entrance from the east to the south side of the campus, the need for alternate/new roadways, sidewalks, and parking lots has been created, and (2) Water drainage and sewer are a concern, as is an aging and near capacity electrical distribution system.
- Technology SCC is continually maintaining the connectivity of its locations to a centralized information and communication system. The ongoing need for high-speed access to technology is essential to our facility and strategic planning.

3. Please describe your ability or inability to keep current with technology.

SCC has a number of elements in place to ensure that the college's technical environment is up to date and can meet future needs.

- Annual Tech Request Process allows all departments and individuals to request technical and training resources for the next fiscal year. A budget committee makes final decisions based on the strategic direction of the college.
- Strategic Planning Process process that collects information and input from all stakeholders to develop technology vision, goals, and objectives for the next 5 years. A Technology Advisory Committee provides input on IT services, policies and procedures, and training programs, as well as researches emerging technologies.
- Inventory Tracking System SCC uses an inventory tracking system called "Altiris" to provide technical specifications on all equipment. Altiris provides a real time picture of our technical environment that allows us to analyze our systems at any given time. This also assists us with monitoring the life cycle of the equipment, helping to ensure we are current with program and business needs.

Southeastern Community College, Continued

- Standards Every year we update our minimum standards for equipment and replace equipment that falls below the standard levels. These standards are based on industry trends as well as the current applications and services we provide end users.
- Accessibility SCC is connecting all locations to a centralized information and communication system. This
 allows the college to administer and maintain one system to ensure that all end users have equal access to
 resources to meet current and future needs.

The greatest challenge to technical planning is providing adequate funding and resources. Technology planning will continue to be a priority as we look to future programming.

APPENDIX A: GLOSSARY OF TERMS

GLOSSARY OF TERMS

Fiscal Year Operation time period, which is from July 1 to June 30 for the community colleges.

Accounting Funds

General Fund

The General Fund is available for any legally authorized purpose and is, therefore, used to

account for revenue and expenditures for activities not provided for in other funds. The General

Fund consists of the Unrestricted Fund and the Restricted Fund.

Unrestricted Fund 1 The Unrestricted Fund (Fund 1) is to include the organizational units to be financed and are

directly concerned with the operation of and support of the educational program as a whole—

with the only restrictions are those imposed by the budget.

Restricted Fund 2 The Restricted Fund (Fund 2) is used to account for resources that are available for the

operation and support of the education program, but which are restricted as to their use by an

outside agency or person.

Combined Funds 1 and 2 The total of Fund 1 plus Fund 2 (Unrestricted and Restricted Funds).

Auxiliary Fund 3 The Auxiliary Fund (Fund 3) is used to record resources received, held, and disbursed by an

institution, over which the institution has determination as to the nature and degree of receipts

and expenditures.

Agency Fund 4 The Agency Fund (Fund 4) records resources received, held, and disbursed by a college, as a

fiscal agent for others. Revenue and expenditures should not be included as college revenue or

expenditures and should be reported separately.

Scholarship Fund 5 The Scholarship Fund (Fund 5) contains resources identified as: 1) those funds available for

awards to students, but are not in payment for services rendered to the institution and do not require repayment; and 2) off-campus work study shall be reported in this fund, but on-campus work study should not be. It should be reported in the fund which received the benefit of the

work study student.

Loan Fund 6 Loan Funds (Fund 6) are those whose principle is loanable to needy students through interest

bearing loans.

Plant Fund 7 Plant Funds (Fund 7) include several sub-funds such as the unexpended plant sub-fund, the

debt service sub-fund, investment in plant sub-fund and the voted tax sub-fund. All revenue and expenditures contained in these sub-funds relate to the historical or current cost of land,

buildings, and their upkeep and operation.

Endowment Fund 8 Endowment Funds (Fund 8) are those resources, the principal of which shall be maintained

inviolate to conform to restrictions placed thereon by the donor or other outside agency. Generally, only the income from these funds may be used and the net income, form endowment fund investments, should not be reported as transactions of the endowment fund group, but

should be reported directly in the fund group from which such income will be expended.

Accounting Functions (within all Funds)

Liberal Arts and Sciences Education, Vocational and Technical Education, General Adult Education, Cooperative Programs or Services, General Administration, Student Services,

Learning Resources, Physical Plant, and General Institution.

Revenue Sources

Unrestricted Fund Balance The excess of revenue over expenditures from current or preceding years, which are available

to be spent for any purpose.

Restricted Fund Balance An excess of revenue over expenditures from current or previous years that must be spent for

specific purposes.

Student Fees Incidental fees collected from students; such as lab, graduation, transcript, and other similar

type fees.

Tuition Tuition Tuition charges paid by students for attending classes/programs at an institution.

Local Tax Support Taxes levied on property in a merged area for specific purposes; such as equipment

replacement, operations, tort, and other similar activities.

State Support Revenue received from state sources; such as state general aid, state work-study, and other

types of monies from the state treasury.

Federal Support Revenue categorized as being federal in origin, even through it may pass through on state

warrants. Examples are federal vocational aid, special needs, Titles I, II, III, VI and VII, and

similar funds.

Sales and Services Incidental revenue produced by a sub-group of the institution; such as vending machines, rental

of college facilities, bookstore, and other similar activities.

Other Income Any other miscellaneous income; such as interest, gifts/grants or any other source of income

not identified in any other area.

Expenditure Categories

Salaries, Related Payroll and Fringe Benefits

A group of expense accounts, which relate to the salaries, related payroll, and fringe benefits,

for employees of the community college.

Services This group of accounts is charged with fees paid for services by persons not on the institution's

payroll.

Materials, Supplies and

Travel

This category of expenses is identified as materials, supplies, and travel.

Other Current Expenses Miscellaneous expenses related to operation of the community college.

Instructional Equipment
Necessary equipment purchased for use in an instructional program or course offered by a

community college.

Capital Outlay Purchased equipment, vehicles, library books/films, land buildings and fixed equipment, other

structures, and improvements necessary for the operation of an institution.

<u>Terms</u>

NACUBO National Association of College and University Business Officers

AICPA Association of Independent Certified Public Accountants

GAAP Generally Accepted Accounting Principles